

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Whitley Co Cons Schools (8665)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11100 Elementary	\$4,901,317	\$4,044,114	\$4,110,365	-16%	2%
	11200 Middle/Junior High	\$1,409,130	\$2,387,249	\$2,441,522	73%	2%
	11300 High School	\$2,362,207	\$2,479,518	\$2,329,194	-1%	-6%
	11355 Academic Honors - High Ability Student Program	\$0	\$0	\$132,785	n/a	n/a
	11420 Agriculture B	\$128,275	\$81,558	\$79,147	-38%	-3%
	11450 Consumer and Homemaking	\$88,906	\$161,452	\$181,901	105%	13%
	11470 Business Education	\$55,951	\$1,079	\$2,017	-96%	87%
	11510 Cooperative Education	\$51,547	\$127,312	\$163,251	217%	28%
	11520 Area School Participation	\$234	\$0	\$0	-100%	n/a
	11630 High School	\$0	\$13,499	\$0	n/a	-100%
	12100 Gifted and Talented	\$19,391	\$9,159	\$17,514	-10%	91%
	12210 Mild Mental Handicap	\$28,553	\$0	\$0	-100%	n/a
	12350 Homebound	\$4,555	\$1,762	\$7,047	55%	300%
	12620 Learning Disability - All Others	\$105,825	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$32,099	\$0	\$1,271	-96%	n/a
	12810 Special Education Preschool	\$0	\$73,886	\$80,748	n/a	9%
	12900 Other Special Programs	\$12,566	\$1,302,119	\$1,366,109	> 500%	5%
	13100 Adult Basic Education	\$7,667	\$9,664	\$3,874	-49%	-60%
	14100 Elementary	\$1,569	\$19,409	\$12,488	> 500%	-36%
	14200 Middle/Junior High	\$0	\$2,536	\$8,480	n/a	234%
	14300 High School	\$116,942	\$54,110	\$27,614	-76%	-49%
	16200 Preventive Remediation	\$42,636	\$316,484	\$496,245	> 500%	57%
	21520 Speech Pathology Services	\$0	\$106,223	\$110,774	n/a	4%
	22220 School Library	\$402,732	\$291,708	\$300,867	-25%	3%
	22230 Audiovisual	\$90,330	\$16,793	\$16,445	-82%	-2%
	22290 Other Education Media Services	\$0	\$147,689	\$168,868	n/a	14%
	24100 Office of the Principal Services	\$1,121,235	\$1,456,333	\$1,482,055	32%	2%
	25810 Direction of Rental Services	\$0	\$32,293	\$32,637	n/a	1%
	25820 Textbooks and Repairs	\$112,353	\$214,429	\$176,069	57%	-18%
	25850 Direction of Resale Service	\$0	\$0	\$0	n/a	n/a
	25860 Textbooks and Workbooks	\$39,182	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$607,445	\$766,627	\$801,850	32%	5%
	41100 Transfer Tuition	\$18,835	\$0	\$26,893	43%	n/a
	41300 Area Vocational Schools	\$98,677	\$332,397	\$153,174	55%	-54%
	41400 Joint Services and Supply	\$430,364	\$0	\$0	-100%	n/a
	41600 Joint Services and Supply - Other	\$39,879	\$0	\$1,923	-95%	n/a
Student Academic Achievement Total		\$12,330,402	\$14,449,403	\$14,733,128	19%	2%

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Student Instructional Support						
	21110 Service Area Direction	\$17,464	\$1,226	\$1,000	-94%	-18%
	21120 Attendance Services	\$0	\$20,660	\$22,618	n/a	9%
	21190 Other Attendance/Social Work Services	\$0	\$0	\$0	n/a	n/a
	21210 Service Area Direction	\$66,501	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$365,372	\$439,780	\$496,367	36%	13%
	21230 Appraisal Services	\$24,128	\$29,285	\$36,111	50%	23%
	21240 Information Services	\$34	\$0	\$0	-100%	n/a
	21320 Medical Services	\$0	\$110	\$2,211	n/a	> 500%
	21340 Nurse Services	\$66,749	\$115,407	\$117,264	76%	2%
	21390 Other Health Services	\$0	\$3,333	\$4,290	n/a	29%
	21410 Service Area Direction	\$0	\$60,421	\$61,922	n/a	2%
	22110 Service Area Direction	\$0	\$12,125	\$27,340	n/a	125%
	22120 Instruction & Curriculum Development	\$143,937	\$11,509	\$13,663	-91%	19%
	22130 Instructional Staff Training Services	\$87,785	\$60,771	\$30,302	-65%	-50%
	22190 Instructional Staff Training Services - Other	\$0	\$7,184	\$5,162	n/a	-28%
	23110 Service Area Direction	\$65,069	\$39,007	\$48,290	-26%	24%
	23210 Office of the Superintendent	\$147,885	\$283,038	\$292,406	98%	3%
	23290 Other Executive Administrative Services	\$0	\$8,000	\$8,000	n/a	0%
	24900 Other Support Services - School Admin.	\$0	\$24,395	\$24,555	n/a	1%
	26410 Service Area Direction	\$0	\$42,046	\$26,051	n/a	-38%
	26420 Employment and Placement	\$0	\$0	\$0	n/a	n/a
	26450 Health Services	\$5,100	\$5,402	\$4,020	-21%	-26%
	26700 Technology Coordinator	\$0	\$91,555	\$103,172	n/a	13%
	26710 Technology Support and Maintenance	\$0	\$788,925	\$529,857	n/a	-33%
Student Instructional Support Total		\$990,024	\$2,044,177	\$1,854,601	87%	-9%
Overhead and Operational						
	23150 Legal Services	\$24,809	\$33,198	\$32,004	29%	-4%
	23160 Promotion Expenses	\$3,339	\$2,679	\$6,230	87%	133%
	25110 Office of the Business Manager	\$93,788	\$65,541	\$67,303	-28%	3%
	25210 Service Area Direction	\$0	\$43,198	\$42,804	n/a	-1%
	25220 Budgeting	\$129	\$0	\$0	-100%	n/a
	25230 Receiving and Disbursing Funds	\$45,404	\$32,460	\$32,835	-28%	1%
	25240 Payroll Services	\$33,198	\$34,541	\$35,639	7%	3%
	25250 Financial Accounting	\$55,247	\$8,695	\$8,465	-85%	-3%
	25291 Refund of Revenue	\$1,811	\$3,227	\$2,754	52%	-15%
	25295 Bank Service Charge	\$371	\$0	\$6,714	> 500%	n/a
	25299 Other	\$39	\$0	\$241	> 500%	n/a

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	25360 Rent of Buildings & Equipment	\$0	\$8,724	\$10,372	n/a	19%
	25420 Maintenance of Buildings	\$2,005,431	\$2,184,058	\$2,203,260	10%	1%
	25430 Maintenance of Grounds	\$125,104	\$96,911	\$91,588	-27%	-5%
	25440 Maintenance of Equipment	\$129,622	\$413,714	\$421,148	225%	2%
	25450 Vehicle Maintenance (other than buses)	\$5,838	\$5,725	\$3,405	-42%	-41%
	25460 Security Services	\$0	\$11,515	\$0	n/a	-100%
	25470 Insurance (other than buses)	\$201,473	\$239,724	\$199,674	-1%	-17%
	25490 Other Operating/Maintenance of Plant	\$0	\$25,689	\$27,045	n/a	5%
	25510 Service Area Direction	\$32,800	\$103,942	\$105,488	222%	1%
	25520 Vehicle Operation	\$611,571	\$603,389	\$656,068	7%	9%
	25530 Monitoring Services	\$19,136	\$35,412	\$47,895	150%	35%
	25540 Vehicle Servicing and Maintenance	\$236,609	\$353,385	\$369,268	56%	4%
	25550 Purchase of School Buses	\$0	\$445,140	\$289,066	n/a	-35%
	25560 Insurance on Buses	\$27,140	\$92,071	\$59,068	118%	-36%
	25580 Contracted Transportation Services	\$843	\$1,167	\$1,030	22%	-12%
	25590 Other Pupil Transportation Services	\$0	\$32,769	\$30,162	n/a	-8%
	25591 Bus Driver Training	\$1,826	\$3,765	\$4,924	170%	31%
	25610 Service Area Direction	\$32,161	\$39,836	\$40,842	27%	3%
	25620 Food Preparation and Dispensing	\$335,190	\$438,660	\$451,034	35%	3%
	25630 Food Delivery	\$0	\$0	\$261	n/a	n/a
	25640 Food Purchases	\$469,003	\$494,056	\$523,229	12%	6%
	25690 Other Food Services	\$268	\$334	\$331	23%	-1%
	25740 Printing, Publishing and Duplicating	\$0	\$60,619	\$55,654	n/a	-8%
	25920 Ditch Assessments	\$877	\$784	\$251	-71%	-68%
	25950 Other Assessments	\$794	\$8,280	\$730	-8%	-91%
	26100 Direction of Central Support Services	\$0	\$30,160	\$31,099	n/a	3%
	26200 Planning, Research, Develop., & Evaluation	\$0	\$0	\$0	n/a	n/a
	26495 Official Bonds	\$1,428	\$1,825	\$1,675	17%	-8%
	26499 Other	\$0	\$158,829	\$155,630	n/a	-2%
	26900 Other Staff Services	\$0	\$0	\$0	n/a	n/a
	29000 Support Services - Other	\$0	\$23,115	\$22,553	n/a	-2%
	31000 Direction of Community Services	\$0	\$10,050	\$1,690	n/a	-83%
	32000 Community Recreation	\$38,927	\$48,531	\$54,058	39%	11%
	33000 Civic Services	\$0	\$316	\$458	n/a	45%
	34000 Athletic Coaches	\$177,086	\$252,362	\$249,658	41%	-1%
	39600 Step Ahead	\$3,047	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$199	\$0	\$0	-100%	n/a
	49200 Scholarships	\$5,389	\$207	\$0	-100%	-100%
	52200 Temporary Loans, INTEREST ON DEBT	\$80,733	\$97,247	\$31,862	-61%	-67%
Overhead and Operational Total		\$4,800,633	\$6,545,851	\$6,375,466	33%	-3%

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Nonoperational						
	25320 Land Acquisition and Development	\$167,371	\$0	\$0	-100%	n/a
	25330 Professional Services	\$248,540	\$94,943	\$75,354	-70%	-21%
	25340 Educational Specifications Development	\$3,200	\$24,200	\$0	-100%	-100%
	25350 Building Acquisition/Construction/Improvement	\$127,427	\$0	\$0	-100%	n/a
	25351 Building Acquisition/Construction/Improvement	\$0	\$753,935	\$785,614	n/a	4%
	25352 Energy Savings Contracts	\$0	\$0	\$154,163	n/a	n/a
	25370 Purchase of Moveable Equipment	\$70,738	\$51,706	\$55,295	-22%	7%
	25380 Purchase of Mobile or Fixed Equipment	\$1,682,305	\$171,922	\$206,261	-88%	20%
	25390 Other Facilities Acquisition & Construction	\$175,968	\$107,605	\$99,409	-44%	-8%
	51100 Bonds, PRINCIPAL OF DEBT	\$320,084	\$34,867	\$34,867	-89%	0%
	51500 Bond Anticipation Loans, PRINCIPAL OF DEBT	\$0	\$384,479	\$389,650	n/a	1%
	52100 Bonds, INTEREST ON DEBT	\$1,445,873	\$0	\$0	-100%	n/a
	53100 Buildings, LEASE RENTAL	\$710,120	\$4,048,868	\$4,106,110	478%	1%
Nonoperational Total		\$4,951,626	\$5,672,525	\$5,906,722	19%	4%
prorated						
	26491 PERF	\$483,912	\$401,427	\$431,243	-11%	7%
	26492 Social Security	\$1,002,031	\$1,252,569	\$1,288,675	29%	3%
	26493 Workmen's Compensation	\$49,751	\$140,507	\$100,664	102%	-28%
	26494 Group Insurance	\$1,223,243	\$4,973,147	\$5,452,473	346%	10%
	26496 Unemployment Compensation	\$1,191	\$3,411	\$2,327	95%	-32%
	26498 Severance/Early Retirement Pay	\$0	\$74,840	\$72,962	n/a	-3%
prorated Total		\$2,760,128	\$6,845,900	\$7,348,344	166%	7%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$14,407,230	\$20,072,165	\$20,860,353	45%	4%	55.8%	56.4%	57.6%
Student Instructional Support	\$1,140,873	\$2,343,393	\$2,156,252	89%	-8%	4.4%	6.6%	6.0%
Overhead and Operational	\$5,333,084	\$7,363,247	\$7,211,521	35%	-2%	20.6%	20.7%	19.9%
Nonoperational	\$4,951,626	\$5,779,051	\$5,990,135	21%	4%	19.2%	16.3%	16.5%
Grand Total	\$25,832,813	\$35,557,856	\$36,218,261	40%	2%			

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		FY1997	FY2006	FY2007		
	Student Instructional Expenditures (Academic Achievement plus Support)	60.2%	63.0%	63.5%		